

**ACCOUNTANCY BOARD OF OHIO
MINUTES OF June 12, 2015 MEETING**

The Accountancy Board met on June 12, 2015 in Room East B on the 31st floor of the Vern Riffe Center for Government and the Arts, 77 South High Street, Columbus, Ohio with the following members present: Michael Comer, CPA (Chair), James Carroll, CPA (Vice-Chair), James Gero, CPA (Secretary), Robert Fay, (Immediate Past Chair), James Gottfried, CPA (Member), Michael Guinigundo, CPA (Member), Margaret Gilmore, CPA (Member), Adriana Sfalcin (Public Member) and W. Michael Fritz, (Past Chair).

Representing the Board staff was John E. Patterson, Executive Director, Tracey F. Fithen, Assistant Executive Director and Nick Chucales, Investigations Supervisor. Board counsel present was Rachel Huston, Esq., representing the office of the Attorney General.

Present in the audience was Laura Hay, Executive Vice President of the Ohio Society of Certified Public Accountants (OSCPA), Barbara Benton, Vice President for Governmental Affairs and Joseph Skoda, CPA, representing the National Society of Accountants (NSA).

Mr. Comer called the meeting to order at 10:00 a.m., and welcomed the guests in the audience. Mr. Comer opened the meeting with the Pledge of Allegiance.

FORMAL HEARING: MARSHAE SNYDER, CPA/SNYDER ACCOUNTING & TAX SERVICES

Mr. Comer opened a disciplinary hearing at 10:02 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged Ms. Marshae Snyder with a violation of section 4701.16(A)(11) of the Ohio Revised Code, failure to comply with firm registration requirements. Ms. Snyder was present.

Ms. Huston called Ms. Faith Ottavi as a witness and introduced State's Exhibit(s) A, 1 through 15 and B, 1 and 2. Ms. Snyder then spoke and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing.

FORMAL HEARING: LAWRENCE J. EVANS, CPA/L.J. EVANS & COMPANY

Mr. Comer opened a disciplinary hearing at 10:14 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Lawrence J. Evans' firm, L. J. Evans & Company, with a violation of section 4701.16(A)(11) of the Ohio Revised Code concerning failure to comply with the firm registration. Mr. Lawrence L. Evans was presented.

Ms. Huston called Ms. Ottavi as a witness and introduced State's Exhibits A, 1 through 10 and B, 1. Mr. Evans then spoke and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing.

FORMAL HEARING: DAVID M. DICILLO, CPA/DICILLO & ASSOCIATES, INC.

Mr. Comer opened a disciplinary hearing at 10:28 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged David M. DiCillo and DiCillo & Associates, Inc., with a violation of section 4701.16(A)(1) and (11) of the Ohio Revised Code, regarding failure to obtain a firm registration section 4701.04 of the Ohio Revised Code. Mr. David M. DiCillo was present.

Ms. Huston called Ms. Jenny Kochensparger as a witness and introduced State's Exhibit(s) A, 1 through 6 and B, 1 through 4. Mr. DiCillo then spoke to and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing.

FORMAL HEARING: MARK MCDOLE, CPA/MARK MCDOLE, CPA INC. (Goldman)

Mr. Comer opened a disciplinary hearing at 10:52 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Mark McDole's firm, Mark McDole, CPA Inc., with a violation of section 4701.16(A)(11) of the Ohio Revised Code concerning failure to comply with the firm registration. Mr. McDole was not present.

Ms. Huston called Ms. Kochensparger as a witness and introduced State's Exhibit(s) A, 1 through 15 and B, 1 and 2.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing.

FORMAL HEARING: ELIZABETH BANN, CPA (Goldman)

Mr. Comer opened a disciplinary hearing at 11:03 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Ms. Elizabeth Bann with a violation of section 4701.16(A) (3) of the Ohio Revised Code, concerning unlawful practice. Ms. Bann was present.

Ms. Huston called Ms. Ottavi as a witness and introduced State's Exhibits A, 1 through 8 and B, 1 and 2.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing. Ms. Bann was then permitted to speak to the Board.

FORMAL HEARING: THOMAS A. KUSAK, CPA/FLASK KUSAK & COMPANY (Goldman)

Mr. Comer opened a disciplinary hearing at 11:16 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Thomas A. Kusak, CPA and Flask, Kusak and Company with a violation of section 4701.16(A)(11) of the Ohio Revised Code concerning failure to comply with the firm registration. Mr. Kusak was not present.

Ms. Huston called Ms. Ottavi as a witness and introduced State's Exhibits A, 1 through 4 and B, 1 through 3.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing.

FORMAL HEARING: CLIFTON JONES, PA/CLIFTON JONES PUBLIC ACCOUNTANT (Goldman)

Mr. Comer opened a disciplinary hearing at 11:26 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Clifton Jones and his firm, Clifton Jones, Public Accountant, with a violation of section 4701.16(A) (9) and (11) of the Ohio Revised Code, concerning failure to comply with firm registration requirements. Mr. Jones was not present.

Ms. Huston called Ms. Kochensparger as a witness and introduced State's Exhibits A, 1 through 11 and B, 1.

The Board admitted into evidence all exhibits. Mr. Comer concluded the hearing.

REQUESTS FOR WAIVER OF LATE FILING FEES

ROBERT E. MCRAE

Mr. McCrae requested a waiver of the \$300 late fee applicable to the late renewal of his Ohio non-attested firm, due by October 31, 2014.

EDWARD W. KOMACKA

Mr. Komacka requested a waiver of the \$150 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

MICHELLE DZOBA VILAGI

Ms. Vilagi requested a waiver of the \$200 late fee applicable to the renewal of her Ohio registration due by December 31, 2014.

KEVIN J. FELLMAN

Mr. Fellman requested a waiver of the \$200 late fee applicable to the late renewal of her Ohio registration due by December 31, 2014.

LINDA L. FRALEY

Ms. Fraley requested a waiver of the \$350 late fee applicable to the late renewal of her Ohio permit, due by December 31, 2013.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson requested the approval of the Board to close the case of Donovan Lee Donohoo, Jr. The Board took no action and the case was closed.

QUASI-JUDICIAL DELIBERATIONS

Upon motion by Mr. Comer, seconded by Mr. Gottfried, the Board voted to break into quasi-judicial deliberations to discuss the requests for waiver of late fees and formal hearings. Motion carried 9-0 on a roll call vote. After discussion, the Board returned to general session.

APPROVAL OF THE APRIL 2015 BOARD MEETING MINUTES

Upon motion by Mr. Comer, seconded by Mr. Gottfried, the Board voted to approve the minutes of April 2015. Motion carried 9-0.

INFORMATION REPORTS AND UPDATES

BUDGET AND FINANCIAL REPORT

Ms. Fithen noted, as of June 8, 2015, the Board is within the guidelines of its fiscal year 2015 budget allotments. She reported that the Board is currently finishing up the 4th quarter of the fiscal year and is on track with the budget. This was due largely to two vacancies over the past few months. The new Fiscal Year allotments have been set for 2016.

EDUCATION ASSISTANCE PROGRAM REPORT

Ms. Fithen noted we are currently finishing up the funding for fiscal year 2015 with a total of \$299,494 committed scholarship funds for this fiscal year out of the \$325,000 allotted.

INVESTIGATIONS REPORT

Mr. Chuales noted there are currently 4 disciplinary cases opened since the last Board meeting, 2 currently in litigation, 14 cases are closed, and a total of 12 cases have been opened during 2015. There are still a total of 34 open cases.

OLD BUSINESS

STATUS OF PAST HEARINGS

Ms. Huston noted that there are two hearings currently pending litigation. No decisions at this time.

NEW BUSINESS

EXECUTIVE COMMITTEE REPORT

Mr. Comer thanked Ms. Gilmore for agreeing to sit on three committees of the Accountancy Board. They include the Education Assistance, Licensing Oversight and Peer Review Oversight committees.

BOARD DECISIONS

LATE FEE WAIVER APPEALS

Upon motion by Mr. Gero, seconded by Mr. Gottfried, the Board voted to deny the appeals of the following licensees for waiver of the late filing fee and renewal date change:

- Robert E. McCrae
- Edward W. Komacka
- Michelle Dzoba Vilagi
- Kevin J. Fellman
- Linda L. Fraley

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: MARSHAE SNYDER, CPA/SNYDER ACCOUNTING & TAX SERVICE

Upon motion by Mr. Gero, seconded by Mr. Guinigundo, the Board voted to revoke the firm registration of Marshae Snyder's CPA Firm, Snyder Accounting and Tax Service, but stay the revocation subject to the completion of the following requirements by October 31, 2015:

- Payment of a fine of \$500.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: LAWRENCE J. EVANS, CPA/L.J. EVANS & COMPANY

Upon motion by Mr. Gero, seconded by Mr. Fay, the Board voted to revoke the CPA certificate and firm registration of Lawrence J. Evans, CPA and the firm, L.J. Evans & Company, but stay the revocations subject to the completion of the following requirements by October 31, 2015:

- Payment of a fine of \$1,000.
- Payment of any applicable late and penalty fees.
- Completion of 6 hours of Board-approved Ohio Professional Standards and Responsibilities course.
- Completion of a satisfactory Peer Review of his firm.

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: DAVID M. DICILLO, CPA/DICILLO & ASSOCIATES, INC.

Upon motion by Mr. Gero, seconded by Ms. Gilmore, the Board voted to revoke the CPA certificate and firm registration of David M. DiCillo, CPA and the firm, DiCillo and Associates, Inc., but stay the revocations subject to the completion of the following requirements by October 31, 2015:

- Payment of a fine of \$500.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.
- Completion of a satisfactory Peer Review of his firm.

Motion carried 8-0 on a roll call vote with one abstention.

DISCIPLINARY HEARING: MARK MCDOLE, CPA/MARK MCDOLE, CPA INC.

Upon motion by Mr. Gero, seconded by Ms. Gottfried, the Board voted to revoke the individual license and firm registration of Mark McDole, CPA, Inc.

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: ELIZABETH BANN, CPA

Upon motion by Mr. Gero, seconded by Mr. Carroll, the Board voted to take no action on the CPA certificate of Ms. Elizabeth Bann, CPA.

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: THOMAS A. KUSAK, CPA/FLASK KUSAK & COMPANY

Upon motion by Mr. Gero, seconded by Mr. Gottfried, the Board voted to revoke the license, CPA certificate and firm registration of Mr. Thomas A. Kusak. Mr. Kusak may apply for reinstatement on July 1, 2016.

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: CLIFTON JONES, PA/CLIFTON JONES PUBLIC ACCOUNTANT

Upon motion by Mr. Gero, seconded by Mr. Fritz, the Board voted to revoke the license, CPA certificate and firm registration of Mr. Clifton Jones, PA.

Motion carried 9-0 on a roll call vote.

Upon motion by Ms. Sfalcin, seconded by Mr. Gottfried, the Board voted to adjourn. Motion carried 9-0.

MICHAEL S. COMER, CHAIR

JAMES P. GERO, SECRETARY